

**Illinois Department of Revenue
Regulations**

Title 86 Part 670 Section 670.130 Effective Date

TITLE 86: REVENUE

PART 670

SPECIAL COUNTY RETAILERS' OCCUPATION TAX FOR PUBLIC SAFETY

Section 670.130 Effective Date

If a county imposes a tax under the Special County Occupation Tax For Public Safety Law (Law), the county board may, by ordinance, discontinue or lower the rate of the tax. If the county board has lowered the tax rate or discontinued the tax, a referendum must be held in accordance with Section 5-1006.5 of the Law, and the referendum must pass, prior to subsequent increases of the rate or reimposition of the tax in order to increase the rate of the tax or to reimpose the discontinued tax. An ordinance or resolution imposing or discontinuing or effecting a change in the rate of a tax imposed under the Law shall either: be adopted and a certified copy filed with the Department on or before the first day of April, whereupon the Department shall proceed to administer and enforce the ordinance or resolution as of the first day of July next following such adoption and filing; or be adopted and a certified copy filed with the Department on or before the first day of October, whereupon the Department shall proceed to administer and enforce the ordinance or resolution as of the first day of January next following such adoption and filing. For this purpose, the date of the sale is deemed to be the date of the delivery of the property.

(Source: Amended at 24 Ill. Reg. 8140, effective May 26, 2000)